



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
601 Delaware Avenue
Wilmington, Delaware 19899

TAX NEWSGRAM 76-5

July 13, 1976

- Change in Due Dates of Certain Returns
- Chapter 55 & Chapter 43, Title 30, Delaware Code

House Bill No. 869, approved on July 7, 1976, amends Chapter 55, Title 30, Delaware Code, relating to Public Utility Taxes, to change the due date of the monthly return from the 15th day of the month to the 20th day of the month following collection of the tax.

The Bill also amends Chapter 43, Title 30, relating to the tax on leases of tangible personal property, to change the due date of the quarterly return to the 20th day of the month immediately following the close of the quarter, instead of the first day of the second succeeding month following the close of the quarter.

The change is effective July 1, 1976, and makes the due dates of these returns correspond with the requirements in other license areas.

Louis N. Megargee
Director of Revenue

RRS/mrs

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